

CODE: 17CF53101

MCA I Year I Semester Regular Examinations, December 2017

ACCOUNTING AND FINANCIAL MANAGEMENT

Time: 3 hours

Max Marks: 60

Answer all **five** units. (5 x 12 = 60 Marks)

UNIT-I

1. Define Financial Accounting. Explain its concepts and conventions.

OR

2. Define Double entry system. Explain its advantages and disadvantages.

UNIT-II

3. Define cost accounting. Distinguish between financial and cost accounting.

OR

4. From the following information calculate: (a) P/V Ratio (b) Fixed Costs (c) BEP (d) Margin of safety.

Period	Sales	Profit
I	1,00,000	20,000
II	1,60,000	50,000

UNIT-III

5. What is the meaning of Ratio. Explain various types of Ratios and its significance.

OR

6. Define funds flow statement. Explain its significance.

UNIT-IV

7. Define Financial Management. Explain its functions.

OR

8. Discuss briefly various sources of finance.

UNIT-V

9. What is capital budgeting. Explain its process.

OR

10. A project requires an investment of Rs.5,00,000 and has a scrap value of Rs.20,000 after five years. It is expected to yield profits after depreciation and takes during the five years amounting to Rs.40,000, Rs.60,000, Rs.70,000, Rs.50,000 and Rs.20,000. Calculate the average rate of return on the investment.
